



कर्मचारी राज्य बीमा निगम
(श्रम एवं रोजगार मंत्रालय, भारत सरकार)
EMPLOYEES' STATE INSURANCE CORPORATION
(Ministry of Labour & Employment, Govt. of India)



मुख्यालय
Headquarters
पंचदीप भवन सी०आई०जी रोड, नई दिल्ली-110002
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All Regional Director/Director-I/C/Joint Director-I/C,
ESI Corporation
Regional Office/ Sub Regional Office,
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- Sub:1.Preparation and submission of Annual Arrears Statement for Contribution including interest (C-19) for the year 2025-26-reg.
2. Preparation and submission of Annual Arrears Statement (D-19) for the year 2025-26-reg.

Sir,

It is to inform that annual arrear statement for the period ending 31.03.2026 is required to be submitted to F&A division, Hqrs. Office by 10.04.2026 positively. This is one of the important revenues return which is to be submitted to the external auditors, Corporation and Ministry of Labour & Employment, Govt. of India and also reflected in the Annual Report of the Corporation. Therefore it is requested to ensure that the said statement is submitted to Hqrs. Office by stipulated date.

It has been observed from the past experience, that while submitting the arrears statement, adequate care is not taken by the regions which results in revision of figure at a later stage when the figures have been reported to various authorities which is a serious laps on the concerned field office. Thus before submission to hqrs the statement should be duly verified by F&A branch of the RO/SROs. The statement should be prepared by associating the Recovery Officer of the RO/SRO as well.

I would request you to please keep the following points in the guidelines issued vide letter P-11/12/Corp.Meeting/2024-Rev-II dated 23.02.2024 while preparation of the said statement:

1. Annual arrears statement is to be submitted in the revised proforma circulated vide this office letter No. Z-14/17/08-Rev.1 dated 07/03/2011.
2. The data of annual arrears statement must confirm to records maintained by Revenue Branches and recovery branch.
3. Large variations in the arrears should be explained suitably giving the reasons for such increase/ decrease in the forwarding letter.
4. A list of individual defaulter employers where dues are more than Rs. 10 lacs, 25 lacs and 50 lacs and 1 crore should be submitted separately.
5. Year-wise break up of arrears should be properly reconciled and submitted as it is to be placed before external auditors. It is seen in some of the returns that the amount of arrears shown in a particular year was subsequently increased in the next years return. The Audit has taken an observation in this

- regard. Explanatory remark is essential in such cases.
6. Proper and correct classification of CPSU (Central Public Sector Unit), SPSU (state public sector unit) under respective Ministries/Controlling Departments should be provided for the monitoring by the Ministry of Labour & Employment, Govt. of India with the concerned Ministers.
 7. It should also be ensured that arrears are deleted from the records where employers have made the payments.
 8. Old liquidation cases are not being reviewed and the same status is reported every year without checking the facts of each case. In this regard please refer to this office letter No. Z-154/14/2008 Rev.1 dated 10/03/2014.
 9. Correct No. of defaulters are not reported in the statement.
 10. Defaulter's cases especially? Whereabouts not known cases may be examined and action for waiver may be initiated wherever necessary. Please refer to this office letter No. Z-14/17/2008-Rev. dated 10/03/2014 in this regard.
 11. Some of the Regional Directors have reported the arrears in the column of Decree obtained but not executed for the last so many years without knowing the current status of the case and not examining for writing off the dues as per the extant provisions when there is no chance of recovery. Please refer this Office letter No. Z-14/17/2008-Rev.1 dated 10/03/2014 in this regard.
 12. Old court cases are being reported in repetitive manner without knowing the current status from the record. Where Court cases are actually pending, the status of stay vis-à-vis the amount of arrears held up due to litigation as on date should be reconfirmed.
 13. Due to creation of new Sub Regional Offices the arrears figures may be sent after consultation with the parent Regions so that no repetition of figure occurs in either the parent Region or Sub-Regions.
 14. All figures may be given in Crores only with fractions thereof up to two digits after decimal.
 15. Suitable analysis be made in the forwarding letter with additional details to be recorded under appropriate columns of the Annual Arrears Statement.
 16. A list of C-19/D-19 in respect of recoverable arrears may also be sent separately.
 17. There should not be any case where dues pertaining to CPSU/SPSUs to be shown in whereabouts not known category.

Kindly make sure that amount shown in the summary of Annual Arrears Statement as proforma-A must tally with the amount shown in each of the Annexure.

The RD and SRO In charge shall ensure the amount of annexure "A" and "B" shall tally and the correctness of the data submitted to Hqrs.

All Regional Director/Director-I/C/Joint Director-I/C are requested to ensure that Arrear statement be submitted to Hqrs. Office through e-mail in the prescribed format in MS Excel (sheet) and hard copy of the same by 10.04.2025 positively.

Regions should not make any changes in the format prescribed to this effect.

Further it is also directed that wherever information is sought with code number and name of the employer. The same is to be invariably provided.

All RDs and SROs In-charge shall further ensure that there's should be no delay in Submission of the statement due to late Concurrence from Finance and Account branch.

This issue with the approval of competent authority.

Please acknowledge receipt.

Digitally signed by
Rakesh Chauhan
Date: 06-04-2026 12:36:42 भवदीय,

(राकेश चौहान)

उप निदेशक (राजस्व)